

NEBRASKA ADMINISTRATIVE CODE

Title 222 — DEPARTMENT OF LABOR

Chapter 22 — COMBINED TAX BY EMPLOYERS FOR 2003

001. The combined tax rate for the year 2003 of any employer who fails to meet the requirements for an experience rating as set out in *Neb. Rev. Stat. §48-649 (3) (a) and (b)* shall be 3.5 percent of its 2003 payroll.

002. The combined tax rate for the year 2003 of any other employer, not otherwise subject to a defined rate, who meets the requirements for a reduced rate as set out in said *Neb. Rev. Stat. §48-649 (3)* shall be as set out in the following table:

EXPERIENCE ACCOUNT RESERVE RATIOS	COMBINED TAX RATE
Positive Ratios	
9.5 percent or more	0.05 Percent
9.0 percent to but not including 9.5 percent	0.10 Percent
8.5 percent to but not including 9.0 percent	0.20 percent
8.0 percent to but not including 8.5 percent	0.30 percent
7.5 percent to but not including 8.0 percent	0.50 percent
7.0 percent to but not including 7.5 percent	1.00 percent
6.5 percent to but not including 7.0 percent	1.50 percent
6.0 percent to but not including 6.5 percent	2.00 percent
5.5 percent to but not including 6.0 percent	2.50 percent
5.0 percent to but not including 5.5 percent	3.00 percent
0.0 percent to but not including 5.0 percent	3.50 percent
Negative Ratios	
Less than 0.0 percent to but not including – 5.0 percent	4.50 percent
- 5.0 percent to but not including – 10.0 percent	5.00 percent
- 10.0 percent or a greater negative ratio	5.40 percent

APPROVED

JAN 21 2003

MIKE JOHANNIS
GOVERNOR

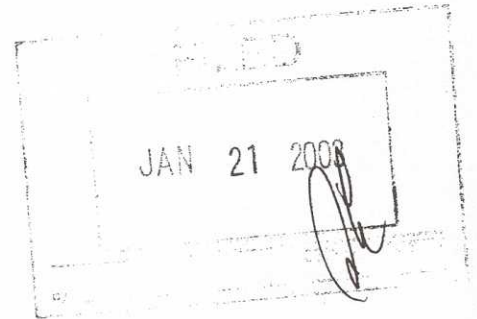
APPROVED

DON STENBERG
ATTORNEY GENERAL

NFC 24 2002

BY Assistant Attorney General

003. As used in this rule, the term "reserve ratio" is the percentage of the balance in the employer's experience account at the beginning of the year 2003 to the average of the annual payroll by which contributions were measured for the years 1999, 2000, 2001 and 2002. Provided, that for an employer with less than four years of contribution experience, the average payroll will be determined on the basis of the years for which contributions were payable.



APPROVED

Ø JAN 21 2003

Mike Johanns
MIKE JOHANN'S
GOVERNOR

APPROVED
DON STENBERG
ATTORNEY GENERAL

DFC *24* 2002

BY *[Signature]*
Assistant Attorney General